

IRISH UNIVERSITIES ACT, 1908.

ACCOUNTS of RECEIPTS and EXPENDITURE of UNIVERSITIES and COLLEGES, IRELAND (including the FEE FUND GRANT), for the year ended 31st March 1911; together with the REPORT of the COMPTROLLER AND AUDITOR-GENERAL thereon.

(Presented pursuant to Act 8 Edw. 7. c. 38. s. 7 (6).)

	PAGE
NATIONAL UNIVERSITY OF IRELAND	2
QUEEN'S UNIVERSITY, BELFAST	4
UNIVERSITY COLLEGE, DUBLIN	10
UNIVERSITY COLLEGE, CORK	12
UNIVERSITY COLLEGE, GALWAY	15

*Ordered, by The House of Commons, to be Printed,
15 December 1911.*

LONDON:
PUBLISHED BY HIS MAJESTY'S STATIONERY OFFICE.
To be purchased, either directly or through any Bookseller, from
WYMAN AND SONS, LTD., FETTER LANE, E.C., and 32, ABINGDON STREET, S.W.; or
OLIVER AND BOYD, TWEDDALE COURT, EDINBURGH; or
E. PONSONBY, LTD., 116, GRAFTON STREET, DUBLIN.

PRINTED BY
EYRE AND SPOTTISWOODE, LTD., EAST HARDING STREET, E.C.,
PRINTERS TO THE KING'S MOST EXCELLENT MAJESTY.

1912.

THE FREE GRANT

ACCOUNT of the BALANCE of the GRANT from the FREE FUND for the period from 1st November 1909 to 31st March 1911.

RECEIPTS

£ s d

Balance on 1st November 1909 - - - - - 1,668 4 7

Interest on Deposit - - - - - - 14 8 8

£1,682 12 5

PAYMENTS

£ s d

Expenditure during period - - - - - Nil

Balance on 31st March 1911 - - - - - 1,682 12 5

£1,682 12 5

Joseph McGroffs, Registrar

I certify that these Accounts have been examined under my direction, and are correct

Examined,
C. W. A. Duffell

H. J. Wilson,
Comptroller and Auditor General.

THE QUEEN'S UNIVERSITY OF BELFAST

Account of Receipts and Payments for the year ended 31st March 1911.

Income Accounts

RECEIPTS.				PAYMENTS.			
	£	s.	d.		£	s.	d.
Balance on 1st April 1910 —				Administration:—			
General Accounts:—				Salaries of President and Officers	2,300	0	0
Balance in Bank	1,450	8	10	Printing, Stationery, and Advertising	1,800	0	0
Cash in hand	38	8	9	Postages	99	7	8
Private Endowment Scholarships	410	10	0	Insurance (Accident and Guarantee)	11	9	1
R.U.I. Scholarships	1,007	8	8				
"McClure Fund"	68	1	1	Maintenance of Buildings, Services, &c. —			
Total Receipts	7,067	8	20	Repairs and Maintenance of Buildings	518	14	10
				Wages of Porters and Servants	1,503	16	9
				Cleaning	142	5	0
				Lighting and Heating	618	5	11
				Water and Rates	90	8	1
				Fire Insurance	165	11	2
Parliamentary Grants:—				Teaching and Examination:—			
Irish Universities Act, 1908, sec. 7 (3)	10,000	0	0	Schemes of Professors and Lecturers	20,707	5	8
Do do sec. 7 (3) —				Laboratory and Departmental Expenses (including Library)	3,090	17	4
	£	s.	d.	Fees of Examiners	1,515	8	0
Advances for Land and Buildings	3,136	0	0	Invigilation	108	13	0
Bank Interest	68	16	1	Hire of Halls	9	0	0
	3,136	16	1				
Endowment charged on Irish Church.				Portion Fund	2,500	0	0
Funds (4th & 15th Vict. c. 52 and 8 Edw. 7 c. 39)	10,000	0	0	Supernumerary Fund	451	5	8
Less Income Tax	500	0	8				
	9,456	18	4				

Income from Endowments—

University Endowments—

Richard Dunsenatorship	-	-	-	-	141	3	0
Margaret Chair	-	-	-	-	184	13	9
Deverell Chair	-	-	-	-	323	0	0

Private Endowments—

Purser	-	-	-	-	139	1	0
Andrews	-	-	-	-	79	19	4
Porter	-	-	-	-	189	18	8
Ballivan	-	-	-	-	118	15	3
Hayney	-	-	-	-	47	9	7
Deverell	-	-	-	-	200	1	0
Falconham	-	-	-	-	41	8	10
Meyer	-	-	-	-	43	11	8
Rutton	-	-	-	-	1	0	1
Dunbar-Renton	-	-	-	-	1	0	8

University Fees—

Registration	-	-	-	-	647	19	0
Examination	-	-	-	-	1,987	0	0
Graduation	-	-	-	-	1,034	11	0

Class Fees - - - - - 6,838 14 0

R.U.I. Scholarships—

Interest allowed by Bank	-	-	-	-	17	10	3
--------------------------	---	---	---	---	----	----	---

Carried forward - - - - 24,854 17 4

Scholarships, Prizes, &c.—

General Fund	-	-	-	-	-	1,796	1	4
--------------	---	---	---	---	---	-------	---	---

Private Endowment Scholarships—

Purser	-	-	-	-	-	128	0	0
Andrews	-	-	-	-	-	79	0	0
Porter	-	-	-	-	-	100	0	0
Ballivan	-	-	-	-	-	40	0	0
Hayney	-	-	-	-	-	27	0	0
Deverell	-	-	-	-	-	100	0	0
Falconham	-	-	-	-	-	41	0	0
Meyer	-	-	-	-	-	30	0	0

R.U.I. Scholarships - - - - - 337 17 0

Miscellaneous—

Deposits repaid—Chemistry	-	-	-	-	-	114	18	0
Library	-	-	-	-	-	40	0	0
Queen's College	-	-	-	-	-	33	12	4
Expenses of Valuation Appeal	-	-	-	-	-	14	0	0
Bondries	-	-	-	-	-	121	7	8
Telephone	-	-	-	-	-	80	4	8
Course/Fees (Distribution of R.U.I. Funds)	-	-	-	-	-	30	00	0
Gratuities	-	-	-	-	-	30	14	3
Architect's Deposits repaid	-	-	-	-	-	170	8	0
Compassation	-	-	-	-	-	50	0	0

Land and Buildings—

New Buildings and Improvements	-	-	-	-	-	563	9	9
Insurance and Rates	-	-	-	-	-	393	11	0

Carried forward - - - 25,870 10 1

THE QUEEN'S UNIVERSITY OF BELFAST—cont.

Income Account—cont.

Receipts.	£	s.	d.
Brought forward - - - -	48,854	17	4
Miscellaneous—			
Deposits—Chemistry - - - -	114	0	0
" Library - - - - -	49	0	0
Interest allowed by Bank - - - -	226	9	0
M'Clain Fund: Interest allowed by Bank - -	1	8	6
Dividends on Investments - - - - -	173	3	0
Received for use of President - - - - -	30	0	0
Grants - - - - -	163	17	8
Income Tax refunded - - - - -	387	16	7
"Julius Symington Medal" - - - - -	17	13	6
Deposits from Architects in Competition - -	149	4	0
	<u>50,054</u>	<u>7</u>	<u>8</u>

Payments

	£	s.	d.
Brought forward - - - -	56,550	10	1
Capital Account.—			
Surplus Income transferred to—			
Foster Scholarship - - - - -	180	8	0
General Funds - - - - -	6,113	4	8
Balance on 31st March 1911.—			
General Account—			
Balance in Bank - - - - -	3,468	8	5
Private Endowment Scholarships.—			
Foster - - - - -	4	1	7
Andrews - - - - -	23	6	8
Foster - - - - -	19	13	4
Robson - - - - -	180	8	10
Harvey - - - - -	8	10	
Dunville - - - - -	1	0	
Falkenberg - - - - -	20	10	2
Moran - - - - -	75	13	11
Barton - - - - -	51	7	7
Dunbar Barton - - - - -	52	15	10
		<u>379</u>	<u>8</u> <u>8</u>
E. U. I. Scholarships - - - - -	387	4	6
"M'Clain Fund" - - - - -	41	8	7
Building Account - - - - -	1,036	8	1
	<u>64,054</u>	<u>7</u>	<u>8</u>

Capital Account.

RECEIPTS	Securities (Nominal Values)			Cash		
	£	s.	d.	£	s.	d.
Balance on 1st April 1910:—						
Maugham Chair of Pathology	5,000	0	0			
Kiddell Demonstratorship in Pathology	5,000	0	0			
Parce Studentship	2,804	17	6			
Parce Scholarship	3,503	1	7			
Sullivan Scholarship	4,773	9	0			
Mayne Exhibition	1,545	18	10			
Pakenham Scholarship	1,000	0	0			
Mayer Scholarship	335	0	0			
General University Fund	2,000	0	0			
Reserve Fund	250	0	0			
Surplus Income transferred from:—						
Reserve Fund				5,169	10	0
General Funds				5,110	4	6
Parce Scholarship				180	0	0
Securities purchased:—						
Reserve Fund	3,500	0	0			
General Funds	1,000	0	0			
Parce Scholarship	50	11	2			
	<u>233,000</u>	<u>4</u>	<u>1</u>	<u>8,409</u>	<u>0</u>	<u>6</u>

PAYMENTS	Securities (Nominal Values)			Cash		
	£	s.	d.	£	s.	d.
Cost of Securities purchased:—						
Reserve Fund				1,000	10	0
General Funds				5,110	4	6
Parce Scholarship				180	0	0
Balance on 31st March 1911:—						
Maugham Chair of Pathology	5,000	0	0			
Kiddell Demonstratorship in Pathology	5,000	0	0			
Parce Studentship	2,804	17	6			
Parce Scholarship	3,503	1	7			
Sullivan Scholarship	4,773	9	0			
Mayne Exhibition	1,545	18	10			
Pakenham Scholarship	1,000	0	0			
Mayer Scholarship	335	0	0			
General University Fund	2,000	0	0			
Reserve Fund	2,770	0	0			
	<u>238,000</u>	<u>4</u>	<u>1</u>	<u>8,409</u>	<u>0</u>	<u>6</u>

THE QUEEN'S UNIVERSITY OF BELFAST—*cont.*

RECEIPTS.										PAYMENTS.									

UNIVERSITY COLLEGE, DUBLIN

ACCOUNT OF REVENUES AND PAYMENTS FOR THE YEAR ENDED 31st MARCH 1911.

INCOME ACCOUNT

REVENUES	£	s	d
Balance on 1st April 1910	8,042	18	11
Parliamentary Grant	22,000	0	0
Grants from Local Authorities:—			
Dubourg County Council Scholarships, Exhibitions, &c.	99	0	0
Grants from University	320	0	0
Grants from Intermediate Board	50	0	0
Fees	1,685	18	0
Miscellaneous:—			
Bank Interest	100	10	8
Sundry receipts	48	8	10
Scholarship refund	18	18	4
Parliamentary Grant for Land and Buildings:—			
Advance	1,487	5	5
Bank Interest	124	0	0
	7,679	0	0

£25,669 18 4

PAYMENTS	£	s	d
Administration:—			
Salaries and Allowances	2,712	8	8
Wages of Office Staff	800	18	8
Travelling Expenses of Governing Body	8	8	11
Printing, Stationery, and Advertising	800	4	4
Office Incidental Expenses	85	5	7
Maintenance of Buildings, Services, &c.:—			
Rates and Taxes and Insurance	380	10	11
Repairs and Maintenance of Buildings	846	5	5
Wages of Porters, &c.	887	7	0
Heating and Lighting	559	10	3
Miscellaneous	843	0	3
Teaching and Examination:—			
Salaries of Professors, Lecturers, and Librarian	10,514	11	0
Salaries of Assistants and Demonstrators	1,783	0	8
Expenses of Librarian, Laboratories, and Museum	1,022	0	5
Examination Expenses	28	12	4
Incidental Expenses	1	5	0
Scholarships, Prizes, &c.:—			
General Fund	2,443	0	8
Dubourg County Council Fund	180	5	0
Grants:—			
University Exhibitions, Prizes, &c.	180	0	0
Intermediate Board Exhibitions, Prizes, &c.	40	0	0
Miscellaneous:—			
Rent	818	10	11
Maintenance of Grounds	25	0	0
Grants to Student Societies	58	14	0
Fees	8	8	0
Students	485	10	8
Balance on 31st March 1911	18,882	10	11

£56,550 17 4

* Includes 7,074d. in aid in receipt of Building Grants and Income transferred.

Account of the Balance of the Quays from the Tax Brvo for the period from 1st November 1809 to 31st March 1811.

RECEIPTS.				PAYMENTS.			
	£	s	d.		£	s	d.
Balance on 1st November 1900	2,515	15	8	Expenses of Governing Body:—			
Interest on Deposits	10	1	5	Clinical Assistance	10	0	0
				Printing, Postage, Stationery, and Incidental Expenses	65	12	0
				Provision of Equipment:—			
				Department of Experimental Physics	106	0	0
				Physiology	104	4	4
				Anatomy	103	0	0
				Botany and Zoology	102	10	0
				Pathology and Bacteriology	104	0	10
				Engineering	90	12	0
				Geology	100	10	7
				Purchase of Equipment, &c., of this University College	100	10	0
				Purchase of Books, &c.	100	0	0
				Charges incidental to above purposes	10	0	0
				Balance on 31st March 1901	65	0	0
	25,462	1	1		25,462	1	1

Death & Dying: Prevalence

I certify that these Accounts have been examined under my directions, and are correct.

© 1997 by The McGraw-Hill Companies

R. J. Cohen,
Comptroller and Auditor General

CAPITAL ACCOUNT

	Receipts (Nominal Value)			Cash				Receipts (Nominal Value)			Cash		
	£	s	d	£	s	d		£	s	d	£	s	d
Balance on 1st April 1910:—													
Charles Model Fund	125	0	0								2,097	1	11
Mayway Fund	1,248	17	2								985	15	3
Surplus Income transferred from Income Account:—													
College General Fund				2,097	1	11							
Pension Fund				985	15	3							
Receipts purchased:—													
General Fund	2,215	0	0										
Pension Fund	1,268	0	0										
	22,224	17	2	2,200	15	2					22,224	17	2

PERMANENT FUND

Receipts.					Payments.										
	£	s	d			£	s	d							
To Balance on 1st April 1910	-	-	-	400	3	1			By Payments	-	-	-	1,251	12	8
“ Revenue (Annual Pension Charge)	-	-	-	2,000	0	0			“ Amount transferred to Capital for Investment	-	-	-	985	15	2
“ Interest on Investments	-	-	-	12	8	7			“ Balance on 31st March	-	-	-	201	4	10

UNIVERSITY COLLEGE CODE—*year*

Full Text Available:

Answers of the Managers of the Quays from the Tax Office for the period from 1st November 1900 to 31st March 1911.

[illegible]

Testimony of a Formerly Oppressed

I certify that these Accounts have been prepared under our directions and are correct

© 1997 John Wiley & Sons, Inc.

H. J. O'Hara,
Comptroller and Auditor General

UNIVERSITY COLLEGE, GALWAY

ACCOUNT of RECEIPTS and PAYMENTS for year ended 31st March 1911.

Income Account.

Receipts	£	s	d
Balance on 1st April 1910	1,487	11	0
Parliamentary Grant	12,000	0	0
Income from Endowments:—			
Endowment Fund	48	12	4
Magway Bequest Fund	30	8	8
Dr and Mrs. W. A. Browne Fund	52	0	0
College Fees	33	10	0
Class Fees	1,000	0	0
Miscellaneous:—			
Library Deposits	20	8	0
Miscellaneous	54	18	8
Interest on Credit Balance in Bank	11	17	1
Parliamentary Grant for Land and Buildings:—			
Advances	744	0	0
Bank Interest	15	12	4
	759	12	4
	£18,090	0	1

Payments	£	s	d
I.—Administration:—			
Salaries of Office Bearers and Clerks	1,000	10	7
Travelling Expenses of Governing Body	50	18	7
Stationery, Printing, and Advertising	104	18	11
Office Incidental Expenses	43	11	9
II.—Maintenance of Buildings, Services, &c.:—			
Repairs and Maintenance	540	1	11
Wages of Porters and Attendants	309	0	0
Lighting and Heating	400	18	0
Miscellaneous	104	7	4
III.—Teaching and Disbursement:—			
Salaries (including Class Fees) of Professors, Lecturers, Stenographers, and Superintendents	6,080	3	8
Expenses of Laboratories, Library, and Museums	908	3	0
Travelling and Petty Expenses of Students	7	17	0
Miscellaneous Expenses	27	18	0
Non-Reflexive Charges:—			
Annual Pension Fund Charge	800	0	0
Scholarships, Prizes, &c.:—			
Grossed Fund	1,700	1	0
Magway Bequest Fund	29	5	7
Dr and Mrs. W. A. Browne Fund	22	0	0
Miscellaneous:—			
Library Deposits repaid	22	0	0
Botanic Gardens and Grounds	20	0	0
Other Miscellaneous Payments	185	18	0
Balance on 31st March 1911	4,305	0	0
	£18,090	0	1

* Includes 75s. 11s. 4d. on account of Building Grant and interest thereon.

UNIVERSITY COLLEGE, SALTWATER, FLORIDA

[illegible]

	Securities (Nominal Value)			Cash		
	£	s	d	£	s	d
Balance on 1st April 1916 —						
Redemption Fund	500	0	0			
Hayney Fund	1,132	10	4			
De and Mrs. Browne Fund	1,269	0	0			
Surplus Income transferred from Pension Fund				1,800	0	0
Securities purchased— Pension Fund	1,102	10	11			
	£8,864	18	4	1,800	0	0

	Securities (Stated Value)			Cash		
	£	s	d	£	s	d
Cost of Securities Purchased:—						
Pension Fund - - - -				1,000	0	0
Balance on 31st March 1941:—						
Endowment Fund - - - -	500	0	0			
Magway Fund - - - -	1,143	15	5			
Dr and Mrs W. A. Brown Fund	1,249	0	0			
Foreign Fund - - - -	1,192	19	11			
	24,604	15	4	1,000	0	0

Topic	Notes
1. Introduction	
2. Theoretical Framework	
3. Methodology	
4. Results	
5. Discussion	
6. Conclusion	
7. References	
8. Appendix	
9. Glossary	
10. Index	

	Recurrent	\$	¢
To Balance on 1st April 1908	-	187	0 8
" Receipts (Annuity Pension Charge)	-	580	0 0
" Interest on Investments	-	37	1 8
" " Bank Balance	-	7	0 4
" Fee Fund: "Ultimate residue" of Balance, allocated to Pension Fund	-	1,407	2 14
		£2,211	4 0

		Particulars.		£	s	d
By Balance	.....			12	6	0
„ Amount transferred to Capital for Investment	.....	1,000	0	0		
„ Balance on 31st March	.....	978	4	8		
				<hr/>		
				200,208	4	8

Person Person Chart

Acquiescence of the Government of the United States from the FBI Files for the period from 1st November 1969 to 31st March 1971.

[illegible]

of the... ..

I certify that these accounts have been examined under my direction, and are correct.

Examined, C. B. A. Fraleigh,	M. J. Comptroller
---------------------------------	----------------------

M. J. Wilson,
Chiropractor and Acupuncture Specialist

UNIVERSITIES AND COLLEGES, IRELAND, ACCOUNTS, 1910-11 (INCLUDING THE FEE FUND GRANT).

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

(1) With reference to paragraph 4 of the Report on these Accounts for 1909-10, the Treasury have now directed that it shall be stated in future estimates that the unexpended balances of the Grants under section 7 (2), as specified in Part I. of the Third Schedule to the Act, are not liable to surrender.

Building Grants.

(2) The Irish Universities Act, 1908, section 7 (3), requires the approval of the Treasury for all advances out of Sub-Head B, and under Treasury decision only so much may be charged as proves to have been expended by the several governing bodies with Treasury approval.

Certain advances, amounting to 9,752*l.* 1*s.*, made without such approval, have been excluded from the Account of the Vote "Universities and Colleges, Ireland," but are included in these Accounts and remain in the hands of the several governing bodies to be used in reduction of subsequent grants.

Assets of the late Royal University.

(3) The Dublin and Belfast Commissioners by a joint scheme issued under section 14 of the Act, directed that the property of the late Royal University be transferred to the National University and Queen's University, Belfast.

Certain advances have been made during the year to meet accruing liabilities in respect of prizes, &c., awarded by the late University, and the remainder of the property, it is understood, will be transferred in 1911-12.

The transfers to the National University during the year having been omitted from the Accounts, I referred the Registrar to section 7 (6) of the Act requiring all receipts and expenditures to be included, and requested that as it was too late to include them in the present year's accounts, they should be included in those for 1911-12.

Pension Funds.

(4) Included in the Accounts for Queen's University, Belfast, is a sum of 46*l.* 2*s.* 6*d.*, representing 10 per cent. calculated on the normal salaries of "non-existing officers," and accrued Bank interest, set aside to form a Superannuation Fund for those officers.

This is in addition to the Pension Fund instituted by Ch. XXXIX. of the Statutes. It appeared to me that by the terms of the Statute the annual contribution of 2,500*l.*, from the General Funds, was intended to provide for all pensions, present and future, to Officers of the University, and I have suggested that legal opinion should be taken on the point.

No Pension Funds had been established by the National University or University College, Dublin, up to the 31st March 1911.

Fee Fund.

(5) The balances, which on the 31st March 1910 were in the hands of the Irish Government, have been paid over to the several Universities and Colleges for the purposes specified in the Orders in Council, 11th February 1910 and 28th June 1910.

Exchequer and Audit Department,
18th December 1911.

H. J. Gibson,
Comptroller and Auditor General.